

## **REMARKS/ARGUMENTS**

Reconsideration of the present application as amended is respectfully requested.

By the present amendment, claims 1, 4 and 5 have been amended. Claims 9-10 and 12 were cancelled previously. Claims 6-8, 11 and 13-23 remain in the application.

Applicant notes with gratitude the allowance of claims 6-8, 11 and 13-23.

In the office action dated 4/17/2009, the Examiner rejected claims 1-9 under 35 USC 101 for not falling into one of the four statutory categories. The Examiner requires that the process be tied to another statutory category or transform underlying subject matter to a different state via a combination of interrelated elements which combine to form a machine.

Claim 1 has been amended so that steps therein are tied to a combination of interrelated elements which combine to form a machine for converting and components of an audio signal into a form with a more natural sound and transmitting the converted audio signal. Claim 4 has been amended to conform to amended claim 1. Claim 5 has been amended so that steps therein are tied to a combination of interrelated elements which combine to form a machine for receiving and converting components of an audio signal

into a form with a more natural sound. Since claims 1, 4 and 5 are now amended to belong to a statutory class, claims 1, 4 and 5 should be allowable under 35 USC 101.

Claim 2 and 3 depend from amended claim 1, since amended claim 1 is now allowable under 35 USC 101, claims 2 and 3 should be allowable under 35 USC 101 for at least these reasons.

Applicant respectfully submits that claims 1-5 are now directed to statutory matter.

In view of the above, it is respectfully submitted that the present application is in condition for allowance, and a Notice of Allowance is earnestly solicited.

If any informalities remain, the Examiner is requested to telephone the undersigned in order to expedite allowance.

Please charge any fee deficiencies and credit any overpayments to Deposit Account No. 14-1270.

Respectfully submitted,

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